

**“The Readiness of Accounting Academics Institutions to Face New
Regulation of accounting Profession
(Study on Accounting Department of Brawijaya University) “**

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ABSTRACT

**The Readiness of Accounting Academics Institutions to Face New Regulation
of Accounting Profession (Study on Accounting Department of Brawijaya
University).**

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On 5th April 2011, the government through the parliament passed regulation No. 5 Year 2011 about Public Accountant, that regulates the certified of public accountant. In one of the article, it is mentioned that any major, can take the Accounting Profession Education (PPAk). Naturally, the competition between graduates from each major in work world is very tight. By the existence of the regulation, the accounting department as one of the education institutions have to prepare their students well, thus the student will be ready to face all of the kind of situation which is getting complex. In this case there are some problems identified and below appear as a discussion, such as regulatory framework, the system of education activity, the quality of education activity, and the fulfillment of education system base on the Ministry of Education.

This study aims to understand the effort of the Accounting Department of Brawijaya University in fulfilling their role in preparing their student to become qualified and competent graduates that can be survive in work world, especially in accounting field.

The results of this study concluded that the Accounting Department of Brawijaya University has already given quality education to their students through the Competence-Base Curriculum (KBK) which is base on the government regulation about the education system in university level. The graduates of Accounting Department will be ready to face any condition in work world, since the Accounting Department equips them with technical skill, hard skill, and also soft skill that will support their careers in the future.

Keywords: Accounting Profession Education, student competence, competition.

ABSTRAKSI**Kesiapan Jurusan Akuntansi Dalam Menghadapi Peraturan Pemerintah****Mengenai Pendidikan Profesi Akuntansi (Studi Pada Jurusan Akuntansi****Fakultas Ekonomi dan Bisnis Universitas Brawijaya)****Oleh:****Nungki Tyas Eriana****Pembimbing:****Prof. Dr. Made Sudarma, Ak.,**

Pada tanggal 5 April 2011, pemerintah melalui lembaga parlementer mengeluarkan peraturan No.5 Tahun 2011 tentang Akuntan Publik. Salah satu poin yang terdapat pada peraturan tersebut, adalah dibebaskannya para lulusan yang berasal dari semua jurusan di universitas untuk mengambil Pendidikan Profesi Akuntan (PPAk). Secara alamiah, persaingan antar jurusan sangat ketat. Dengan adanya peraturan ini, maka persaingan lulusan akuntansi dalam bidangnya sendiri juga turut meningkat. Sebagai institusi pendidikan, Jurusan Akuntansi dituntut untuk mempersiapkan siswanya dengan baik, dengan demikian para siswa akan siap menghadapi segala macam situasi yang semakin kompleks. Dalam hal ini, terdapat beberapa temuan dan selanjutnya akan didiskusikan, seperti, bentuk peraturan, sistem pendidikan di Jurusan Akuntansi, kualitas pendidikan, dan perwujudan dari sistem pendidikan yang telah ditetapkan pemerintah.

Tujuan dari penelitian ini adalah untuk mengetahui usaha dari Jurusan Akuntansi Universitas Brawijaya dalam memenuhi perannya untuk menghasilkan lulusan yang berkualitas dan berkompeten yang mampu bertahan pada dunia kerja dengan situasi seperti apapun, terutama pada bidang akuntansi.

Berdasarkan hasil penelitian ini, dapat disimpulkan bahwa JAFEB-UB, telah memberikan pendidikan yang berkualitas pada siswanya, dan telah sesuai dengan peraturan pemerintah mengenai penggunaan sistem KBK di tingkat universitas. Lulusan jurusan akuntansi akan siap menghadapi berbagai situasi karena telah dibekali dengan kemampuan teknikal, *hard skill* dan juga *soft skill* yang akan menunjang karir mereka kedepannya.

Kata Kunci: Pendidikan Profesi Akuntansi, kompetensi mahasiswa, kompetisi.

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CHAPTER I

INTRODUCTION

1.1 Background

Economics is a field that is required by all people in running of their needs to acquire and process the money. Realizing this opportunity, most of the education institutions make this major as an faculty on their university. Basically they are consist of three department, accounting, management, and development of economics departement. One of the favorite major in university is accounting department.

Accounting department is central part of education and research. Accountant give usefulness for stakeholders. Science of accounting is required in almost all institution. Whether public, private, or govermental. The field of accounting provides numerous job opportunities for their graduate. That is why the applicants of accounting department always rising annually (<http://www.feb.ub.ac.id>).

Generally, graduate from accounting department will continue their education to the higher level to get the accounting profession degree which is called accountant. By following this education, there are so many benefits that they will get. Such as they will get better education about being a good accountant (including skill and ethics), they can take the CPA test and be an certified public accountant, this education will give them extra value than other common accounting graduate. A person has accountant academic title can work at the other

sector, but most of them will work at accounting sector. Beside that, an accountant has chance to follow Indonesia CPA exam (Certified public accountant) and if they can graduate from the exam, they can get as Indonesia's CPA. Nowadays, there are so many university that offering this profession education, both public university and private university. The university give chance to university student for life-long learning profession education of accounting department. The university student can improve information system of accountant.

Nowadays Indonesia have hundreds major of accounting, which is they have thousand graduate. To become a Bachelor of Accountant it takes time 3-6 years (depends on the student and the universities' regulation), with completing 140-150 credits (depends on the universities' regulation). After graduation they will get the " S.E " degree (Bachelor Of Economics). One Option that can be taken by bachelor degree majoring in accounting (Graduate after August 31, 2004) is continuing to Professional Accounting Education, to complete a Pendidikan Profesi Akuntansi (PPA) it takes 9-24 months (depends on classes taken and university), in this education a student must complete 21-30 credits depending on grade and the university. After completing the PPA then they will get a degree as an accountant and get Accountant Register Number from the Ministry of Finance. To get this register number from the Ministry of Finance it is required 3-4 months since their passed the education profession. Special for bachelor degree majoring in Accounting who graduated prior to August 31, 2004 the Accountant title will be given to them directly for public university graduates, and for the private university graduates they must pass the Ujian Nasional Akuntansi (UNA) to get this title.

On 5th April 2011, the government through the parliament passed regulation No. 5 Year 2011 About Public Accountant, that regulates the certified public accountant. This regulation consists of 62 articles, which is on one of its' articles, exactly on its' explanation of article 6 paragraph 1 letter a. Being so important for everyone who still on study or want to take study in accounting profession. This article states : "...Who can follow the education profession of Public Accountant is someone who has a minimum of an undergraduate education strata 1 (S-1), diploma IV (D-IV). Or the equivalent."

Base on regulation Ministry of Finance No : 17/PMK.01/2008, a Public Accountant is accountant who has license from Ministry of Finance to give meritorious service about accountant, finance, management, compilation, taxation, and consultation appropriate public accountant competence.

The importance of accountant proffesion in economy field should be supported by the large number of accountant as well. In fact, in Indonesia, the number of certified public accountant still can not fulfill for the market needs. For further information, according to Ikatan Publik Indonesia (IPAI) the number of CPA in Indonesia until 31st March 2011 only 926 CPA from total population 237.000.000 inhabitants. While singapore with its' total population 5 million, they have about 15.120 CPA. For Malaysia, with their total population about 25 million people, they have 2.460 CPA.

According to IAPI, since year 1997 until now, the raising numbers of CPAs in Indonesia is not significant and incline stable. This is evident from the age data that is 64% public accountants have been aged over 51 years, 25% aged 41 – 50 years, and 11% aged 26 – 40 years. Based on this reality, the government

think to not restrict anyone who wants to follow public accounting profession education by allowing non-accounting graduates to take this education. Therefore the opportunity to be a Public Accountant in Indonesia is very wide open, and government hopes that it will be fulfill the markets need to accountant.

With the existence of this regulation, the competitor of accounting graduate to be an public accountant is not only come from accounting graduate it self, but also from other department. It's a new challenge for the accounting education institutions to prepare their students in facing this competition. They must enhance their lecturer skill and education facility to prepare their students to be the best graduate, still the students also have their own responsible in enhancing their ability in every aspects.

Realizing the potential and the needs of economy education it self to the economical life, in 1957 the government decide to open Malang College of Economics (MEC). It was founded by the Educational Foundation of Malang College of Economics (EFMCE) on June 27th, 1957, under Notary Act number 26 dated August 15, 1957. Then the foundation was chaired by Major Polak, who in the same time was the Head of Department in the Faculty of Teaching and Educational Science (FTES) Airlangga University located in Malang. Furthermore, on October 3, 1961, Malang College of Economics became a part of University of Brawijaya called Faculty of Economics, University of Brawijaya (FEUB) in which it is also one of foundation faculties of University of Brawijaya (UB). At the beginning, Faculty of Economics only had two departments named Economics and Management Faculty. Furthermore, the faculty opened a new department named Accounting Department in 1977.

Since its' opening in 1977, the Accounting Department of University of Brawijaya Faculty of Economics and Business (JAFEB-UB) success to obtain important achievement. In 1977, JAFEB-UB has successfully built cooperation with the Accounting Department of the leading state universities in Indonesia, Indonesian Institute of Accountants (IAI), and several public accounting firms in developing accounting education. In 1989, JAFEB-UB open the Accounting Profession Education (PPA) sponsored by the World Bank was purposed to develop accounting education in Indonesia. In the same period, JAFEB-UB was also appointed as one of the six majors leading state universities that may implement the State Accounting Exams (UNA). Since 1997 the JAFEB-UB success to gets the best accreditation from National Accreditation Board (BAN). Finally in February 2003, JAFEB-UB received official permission to carry out the Accounting Profession Education (PPAK) as decreed by the Directorate General of Higher Education (license no. 3569/D/T/2002) based on a recommendation from the Indonesian Institute of Accountants (IAI).

Based on facts that have been described before, it is more than enough to conclude that Accounting Department of University of Brawijaya is one of the best accounting department in Indonesia. They are successful to be an important accounting education institution at the university level in Indonesia. Therefore, I decided to make the Accounting Department of University of Brawijaya as her object research. Moreover, the Author is a student in Accounting Department of University of Brawijaya. By the existence of this research, the Author is hoping that it can be a positive input to the development of Accounting Department itself in the future.

Thus from all background above, this minor thesis will study about :

“The Readiness of Accounting Academics Institutions to Face New Regulation of Accounting Profession (Study on Accounting Department of Brawijaya University).”

1.2 Research Question

Based on the above background, the problem in this research is formulated as follows :

How the accounting academics institutions prepare themselves to face new regulation of accounting profession?

1.3 Research Objectives

The objectives of this research is to find out how the accounting academics prepare their selves to face new regulation of accounting profession.

1.4 Benefits of Research

Benefits of this research are:

1. Researcher

Researcher can gain knowledge and experience in conducting research and preparing reports for the later can be a provision of current and future.

2. Accounting Academic

Giving additional perception, knowledge, and information substance for accounting academic in prepare their institutions and curriculum for students in compete to other non-accounting major graduate.

3. Student of Accounting Degree

Giving additional perception, knowledge, and information substance to prepare their self in facing global competition.

4. Future Research

The result is expected to be used as reference materials and additional knowledge about the readiness of accounting academics in facing new regulation about accounting profession.

1.5 Systematic Discussion

The outline of the discussion in this paper is as follows :

CHAPTER I - INTRODUCTION.

This chapter will discuss the background research, problem formulation, research objectives, the benefits of research, and system discussion.

CHAPTER II - LITERATURE REVIEW.

This chapter will explain the theory foundation that will support the research of methods that became the basis for the analysis of existing problems and solving them. The foundation of this theory is obtained from the literature study on matters related to this minor thesis research.

CHAPTER 3 - RESEARCH METHOD.

This chapter contains a description of the research method.

CHAPTER 4 - DISCUSSION AND RESULT.

This chapter discusses the methods of analysis conducted during the study, the results of the research which is base on the literature theory, and discussion based on the research methodology used in this study.

CHAPTER 5 - CONCLUSION AND SUGGESTIONS.

This chapter is the closing chapter of the writing of this research. Which will explain the conclusion that the formulation are from analysis and discussion of previous chapter, and the conclusions will be produced advices that can be used for further research. In this chapter also contain the limitation of research which is become the border of this research.



CHAPTER II

LITERATURE REVIEW

This chapter will explain the theory foundation that will support the research of methods that became the basis for the analysis of existing problems and solving them. The foundation of this theory is obtained from the literature study on matters related to this minor thesis research.

2.1 Accounting Education

The first education institutions in Indonesia that offers Accounting department on their university is University of Indonesia. Accounting department open in University of Indonesia on year 1952 followed by the opening of accounting majors at other universities, such as Malang College of Economics (MEC) on year 1957 (now it's known as Economy and Business Faculty of Brawijaya University), Padjadjaran University on year 1961, North Sumatra University on year 1962, Airlangga University on year 1962, and Gajah Mada University on year 1964 (Soermarso, 1995). Nowadays Indonesia has hundreds major of accounting, whic is they have thousands graduate. To become a Bachelor of Accountant it takes time 3-6 years (depends on the student and the university), with completing 140-150 credits (depends on universities' rule). After graduation they will get the "S.E" degree (Bachelor of Economics). One option that can be taken by bachelor degree majoring in Accounting (graduate after August 31, 2004) is continuing to Professional Accounting Education, to complete a Pendidikan Profesi Akuntansi (PPA) it takes 9-24 months (depends on classes

taken and university), in this education a student must complete 21-30 credits depending on grade and the university. After completing the PPA then they will get a degree as an accountant and get Accountant Register Number from the Ministry of Finance. To get this register number from the Ministry of Finance it is required 3-4 months since we passed the education profession. Special for bachelor degree majoring in Accounting who graduated prior to August 31, 2004 the Accountant title will be given to them directly for Public University graduates, and for the private university graduates they must pass the State Accounting Exams (UNA) to get this title.

2.2 Accounting Profession Course (PPA)

The changing of regulation in education institutions commonly happens. Starting from August 31, 2004 the accountant title will not be given directly to the graduates of bachelor degree in accounting. **SK MENDIKNAS No.179/U/2001** is the regulation from education minister that underlie for this change of rules regarding the acquisition of title accounting profession. This Decree states that students who graduated from the accounting department does not automatically get the title of accountant (Ak) since August 31, 2004 but they have to take Accounting profession course to get a degree of Accountants (Ak). The existence of PPA program was expected to answer the needs of the importance human resources professional and competent in the field of accounting. Reform in this area of accounting education system, aims to pursue the gap between conceptual systems with physical systems that have been the weakness of the accounting education system (Bawono et.al, 2006). Accounting education should be directed

to provide conceptual understanding that is based on reasoning so that when it finally entered the real practice world, they can adapt to the actual condition and have a low resistance to change that against the idea of any changes or updates regarding their profession (Suwardjonno 1992 in Abdullah 2002)

Today, several public and private universities in Indonesia have permission to open the accounting profession course, one of them is Brawijaya University. Accounting Education Program (PPAk) on the economics faculty of Brawijaya University was founded on December 2, 2002. PPAk establishment is a response from the faculty of economics to the **SK MENDIKNAS No.179/U/2001**. One of the terms to follow this professional education is that we must an accounting major graduates.

As the Author has mention before, the changing in educational regulation commonly happens . On 5th April 2011, the government through the parliament passed regulation No. 5 Year 2011 about Public Accountant, that regulates the certified of public accountant. This regulation consist of 62 articles, which is on one of its' articles, exactly on its' explanation of articles 6 paragraph 1 letter a being so important for everyone who still on study or want to take study in accounting profession. This explanation reads as follow : “ Who can follow the education profession of public accountant is someone who has a minimum of an undergraduate education strata 1(S-1), diploma IV (D-IV), or the equivalent.”

Through this regulation,it is automatically abort the previous regulation that requiring only the accounting major graduates that can takes the accounting profession course.

Pursuant to the government regulation regulation no.5 year 2011 about the public accountant (public accountant law) a public accountant is local public accountant or foreign public accountant which have obtained permission to give service either attestation and also non attestation. The permission is an absolute condition, which must fulfill to be able of the public accountant. Public accountant law arranges giving of permission to a public accountant and also foreign public accountant. Permission represents competency evidence of a public accountant or indicates that someone can be deemed to fulfilled the qualification to consider being public accountant. Licensing represent the required mechanism to protect the importance of public and prevent the existence of any failure of market (Majalah Akuntansi,Edisi 24 Maret.2002)

According to the public accountant law, in context to protect the public importance, the practice permission is needed to:

1. Giving a significant guarantee by decide the given of public accountant service is the people who have level of professional qualification;
2. Preventing of parties which do not fulfill the criteria of public accountant to give services to public so that public protected from risk;
3. Giving adequate base to effectively "forcing" every individual which have obtained permission to always to take attention in importance of public by its competency and its profession act. Licensing mechanism is enable the states to bring an action to punish the public accountant which can not take care their competence and professional action and cause the public importance harm .

Stated on Majalah Akuntan Indonesia (24th March 2011), according to public accountant law, the giving of public accountant profession permission is fully the authority of Finance Minister (*bestuurdwang*). Some of the authority is the free Authority (*vrijebevoegdheid*) because it's coming from the public accountant law. Arrangement of licensing of public accountant exist in public accountant law explained as follows:

1. Public accountant permission;

Public accountant permission is permission of practice as an public accountant which given by the Finance Minister based on section 6 article 1 public accountant law. It is oblige someone who want to be the public accountant must follow the public accountant profession test to gets certificate.

To follow the education of public accountant profession, someone has to have owned minimum education of bachelor degree (S-1), diploma four (D-IV), or is equivalent. Public accountant law is enable someone which non accountant master to follow education of public accountant profession and follow test of certification public accountant performed by cuniversity which is getting accreditation by public accountant profession association to carry out the education of public accountant profession.

Everyone, who wants to be a public accountant, has to living in Indonesia and become public accountant profession association member. The domicile proved with existence of resident sign card. A public accountant candidate also oblige to have number of taxpayer (NPWP), good profession note, that claim the related person have never been sanctioned in the form of repeal of

permission, not in amnesty condition and have never been punished because of the crime during 5 (five) year or more. Pursuant to public accountant law, steps which must be done to obtain public accountant permission formulated as:

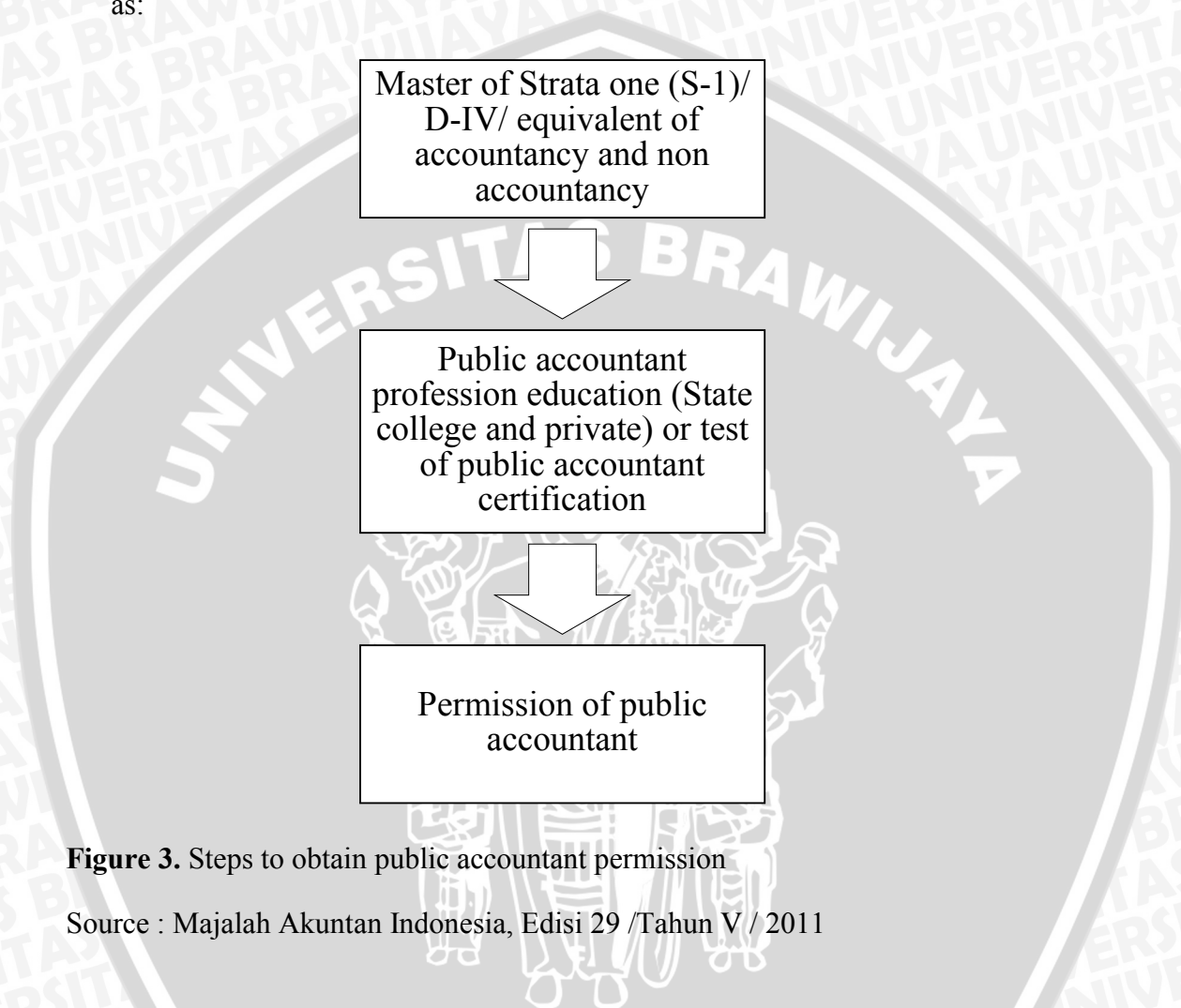


Figure 3. Steps to obtain public accountant permission

Source : Majalah Akuntan Indonesia, Edisi 29 /Tahun V / 2011

2. Permission of foreign public accountant

The existence of foreign public accountant in Indonesia is an implication of globalization. Moreover, Indonesia is a member of *World Trade Organization*, which has ratified agreement of commerce of service or called as General Agreement Trade in Services (GATS). Section 7 article 1 public accountant law states that foreign public accountant can ask permission to

Finance Minister if there is an agreement between government of republic of Indonesia with the origin country government of foreign public accountant.

Like the local public accountant's condition, a foreign public accountant has to living in Indonesia. He/she also have to become public accountant profession association member, owning NPWP, good profession note that claim the related person have never been sanctioned in the form of repeal of permission, not in amnesty condition and have never been punished because of the crime during 5 (five) year or more.. Foreign public accountant have to follow several course that related with the taxation law and regulation of business law in Indonesia before obtaining of any practice permission.

Rule of renewal of public accountant permission as specified in section 8 article 2 public accountant law also valid for renewal of foreign public accountant permission.

3. Renewal of public accountant permission.

A public accountant has owned permission which is apply only for 5-year period (five). The Finance Minister have authority to makes renewal of local public accountant and foreign public accountant permissions. Section 8 article 2 public accountant law contend that renewal of permission can be conducted if a public accountant live in Indonesia , represent validation of public accountant profession association member, not in amnesty and take care of competency through the education of advance professional. Renewal of permission must be done after a period from the expired date of permission.

Other than the public accountant permission, the public accountant law is also arranges in giving of permission of public accountant offices effort and

public accountant's branch office which is the authority of Finance Minister.

According to section 18 articles 2 public accountant law, the terms to get the permission are:

1. Having office in Indonesia;
2. Owning NPWP
3. Having at least 2 (two) people of personal professional of investigator in accounting area
4. Owning quality control system program
5. Making statement related to purposes and objectives founding of office with have enough postage to personal effort
6. Owning bill of establishment that made by and in front of notary.

While founding of public accountant office branch arranged to through section 20 article 2 public accountant law as explained as follows:

1. Having place or office to run the effort branch which living in republic of Indonesia unity state region
2. Owning NPWP
3. Having at least 2 (two) professional labor people of investigator in accountant area
4. Making agreement written from entire partner concerning founding of branch ratified by notary.

Construction of public accountant profession according to number law 5 in 2011 (public accountant law).

Public Accountant law issued by the Finance Minister to construct public accountant profession in Indonesia as specified in section 49 of public accountant

law. Related to the construction of public accountant profession, public accountant laws divide into two part, the construction of expertise and work control of public accountant profession. Finance Minister specified in section 50 of public accountant law as explained as follows:

1. Specifying decision or regulation related to construction of public accountant, public accountant office and public accountant office branch
2. Specifying policy about professional standard of public accountant, public accountant profession test and education of advance professional
3. Conducting action, which is needed, related to the professional standard of public accountant, management of public accountant profession test and professional education.

2.3 Accounting Department of Brawijaya University

Generally, in accounting academics institutions there are groups that contains on it. They are institutions staff, lecturer staff, and students. The institutions staff have obligation to control all of the system in accounting academics so the teaching and learning activity can run well. The lecturer staff have obligations to give the lecture material to the students of accounting. And the last is the students, they have obligations to obey all of the rules and they have a right to receive lecture material and facility to support their learning activity.

Like another institutions, accounting academics have their own vision and mission. Their vision is being a center of excellence in education and accounting research, based on the values of professionalism and ethics, to provide great benefits for their stakeholders. Their mission are:

1. Conducting accounting education (S1) of high quality and relevant to the needs of the user community.
2. Conducting research that supports the implementation of accounting education and application of good governance in both public and private sectors.
3. Organizing community service based on the result of education and research.

In accounting departments of Brawijaya University, there are two kind of accounting major. The regular and international. The differences between this two types of major is on their language. In international class, the students must uses english language. This is one of the way of accounting department to prepare their students in entering global market. Accounting department also teach their students in using several accounting program. They are hopping by knowing the used of these program, the student will having more additional skill which is can increase their individual abilities value.

The new regulation of accounting profession makes the academics think more harder to make their students ready in facing the competition between accounting graduates and also with the non-accounting major graduates. They have to ready in facing it, so is with the students. To keep their existence, they must increase their ability in every aspects. Especially the graduates' competence of Accounting Department.

2.4 Competence

According to Bratton (1998), "...competence is any knowledge, skill, trait, motivate, attitude, value, or other personal characteristics essential to perform a job..". Whereas, according to Palan (2008:6), competence refers to the characteristics that became a base of behaviour that depicted motif, personal character, self-concept, values, knowledge, or specialization that owned by a professional in his work field.

Stated by the Education Committee of IFAC (International Federation of Accounting) in IES (International Education Standards) year 1998 for Professional Accountant, "...competence is a capability that have to be shown based on the standards that have been determined.". Specifically, The Indonesian Institute of Accountants (IAI), stated that professional Accountant competence according to IES (International Education Standards) are consist of three main competence. They are:

1. Knowledge of Accounting and Finance:

- 1.1. Financial Report
- 1.2. Accounting Management and Controlling
- 1.3. Tax
- 1.4. Business and Business Legal or Trade
- 1.5. Audit and Assurance
- 1.6. Finance and Financial Management
- 1.7. Values of Profession and Ethics

2. Business Knowledge and Organization

- 2.1. Economy
- 2.2. Business Environment

- 2.3. Corporation Management
- 2.4. Financial Market
- 2.5. Quantitative Method
- 2.6. Organization Behavior
- 2.7. Management Strategy and Decision Making
- 2.8. Marketing
- 2.9. International Business and Globalization
3. Knowledge and Information Technology Competence
 - 3.1. General Knowledge of Information Technology
 - 3.2. Knowledge of Information Technology Controlling
 - 3.3. Competence of Information Technology Controlling
 - 3.4. Competence as the Information Technology User
 - 3.5. Competence as One or Affiliation of the Managers or Evaluator or Information System Designer
4. Professional Capability:
 - 4.1. Intellectual Capability
 - 4.2. Technical Capability and Functional
 - 4.3. Personal Capability
 - 4.4. Communication Capability and Interpersonal
 - 4.5. Organization Management Capability and Business
 - 4.6. Profession Values, Ethics, and Attitude

According to Frisdiantara (2010), it could be concluded that the competency that must have by an accountant in his/her job, are:

- 1) The understanding of Accounting knowledge and its' implementation in the company, which is include the technical competence in the area of Accounting. Such as audit, investigation, finance skill, and general accounting.
- 2) The competency in information of technology (IT). It is the adaptation ability to follow the development of technology, because of the close relation between the Accounting duties and the information of ITs' development.
- 3) Behavior competency such as good communication skill, the ability to make connection with anyone, and also the analytical thinking, continuous learning, initiating action, and attention to detail.

According to IES Revision Project on 2009, the overall objective of accounting education is to develop competent professional accountants. Competence is defined as the ability to perform a work role to a defined standard with reference to working environments. To demonstrate competence in a role, a professional accountant must possess the necessary professional, they are :

- 1) Knowledge,
- 2) Skills,
- 3) values, ethics, and attitudes.

The definition of competence based on IES, are :

- 1) Emphasizes the ability of individuals to perform to standards expected of professional accountants, and
- 2) Requires an appropriate level of knowledge, skills, values, ethics, and attitudes to achieve that competence.

The appropriate level of competence will vary, depending on such factors as the complexity of the environment, the complexity of tasks, the variety of tasks, required specialist knowledge, influence on the work of others, reliance on the work of others, level of autonomy, and required level of judgment.

In Widiastuti, et al, (2004), Munawir stated that the competences forming for individuals are determined by three main factor, they are (1) formal education in university, (2) technical training and self experience; and (3) continuing professional education.

In this case, the role of university as the former of graduate student competence is very important. As the “producer” of human resource, it is important for prepare the educational system as best as they can. The more quality of the education system, the more quality that the graduate student have. Related to the preparation of quality human resource, and also as the goes by the growth of business and economy world, since year 2002 there is a changes in the process of education system in university called Competence Based Curriculum (KBK). The government through the Ministry of Education issued regulation Number 232/U/200 and Number 045/U/2002, which mandates the making of competence based curriculum in university level for each of the major that offered by the university.

Base on the government regulation about KBK, the design and setting of the curriculum in university especially in accounting field is directed to the skill forming accordance with the business and economy development. Therefore, the design mechanism of curicullum that exist is the obligation of each university in facing kind of dinamic recently. According to Frisdiantara (2010), the integration

of technical skill, soft skill, and hard skill is an indicator of the ability of graduate in compete with other. KBK is an effort to synergize tha hard skill and soft skill abilities (Sailah,2008).

According to Alfonso,et al,(1981), technical skill is a person's proficiency and understanding of specific techniques, methods, and procedures that are required in carrying out a particular job. Technical skill can be obtained from technical training, or practical practice.

Soft skill is non technical ability which is consist of interpersonals skills and intrapersonal skills. Interpersonals skills cover motivation skills, leadership skills, and negotiation skills, presentation skills, communication skills, relationship building, public speaking, and self marketing skills; Intrapersonal skills cover time management, stress management, change management, transforming belief, transforming character, creative thinking process, goal setting, life purpose and accelerated techniques (Tarmidi,2010).

Frisdiantara stated that hard skill is the technical ability that based on the expertise and skills background related to the knowledge that required in work field.

CHAPTER III

RESEARCH METHODOLOGY

3.1 Type of Research

The type of this research is case study method (descriptive) and qualitative research. According to Nasir (1999:66-77) case study is research about research subject status related with a special phase of the personalities overall. The purposed of this case study is to give a detailed picture about the special background, natures and characteristics from the case.

Berg (2007 : 3) states “... Qualitative Research (QR) thus refers to the meaning, concepts, definitions, characteristics, methaporas, simbols, and description of things” qualitative research is an distinct methological of inquiry that explore social or human problem the researcher builds a complex, holistic picture, analyzes words, reports detailed views of infomants, and conducts the study in natural setting.

3.2 Source of Data and Data Collection

3.2.1 Source of Data

The source of data in this research is using combination between primary data and secondary data. Both of this data are support each other.

1. Primary Data

The Primary data includes all information from the interview to accounting academics institution and also the accounting student from bachelor degree in Brawijaya University .

2. Secondary Data

The secondary data in this research is about documentary data from books, research journals, website, and also official regulation from Indonesia's Government.

3.2.2 Data Collection Methods

Data is collected through in-depth interviews, and documentation. The interview was semi-structured and it is informal in various situation . A semi-structured interview is a method of research used in the social sciences. While a structured interview has a formalized, limited set question, a semi-structured interview is flexible, allowing new question to be brought up during the interview as a result of what the interviewee says. The interviewer in a semi-structured interview generally has a framework of themes to be explored (<http://en.wikipedia.org>). While the documentation done to reveal the social reality that happened in the past which was recorded in a document.

Model data is collected with direct interview to Head of Accounting Department and also the accounting senior student from bachelor degree that also active in student organization. The reason from Author to choose the Head of Accounting Department as a respondent is to get information related to the Accounting Department's plan in facing the government regulation. Still, the Author choose the senior student of accounting major because they are almost

finish their “journey” in bachelor degree, and most of them is already have a plan for the future.

3.3 Data Analysis and Diagram

Writing technique in this research is current condition analysis. Current condition analysis is used to gather some information about the event and problem as an analysis object (Majid,2010).

The Author wants to know and analyze the readiness of accounting academics in Economy Faculty of Brawijaya University in facing new regulation From government related to the terms of who can take the accounting profession course. Data analysis is done by several steps, the are :

1. From document of government regulation, which is its’ the basic standard of accounting profession course activity.

In this step, the author is analyze the Government Regulation No.5 Year 2011 about Public Accountant Profession, especially to find the new regulation that related with the accounting profession education.

2. From document of accounting academics in economy faculty Brawijaya University.

After the Author’s know about the changes in new regulation of accounting profession education, the next step is to find out all of the document that issued by Accounting Department of Brawijaya University.

The document which is related to its institutions activity, whether the

educational activity, and also the non-educational activity. However, both of the activity is related and supporting to each other.

3. Do the identification and analysis of the real phenomenon in Accounting Department of Brawijaya University.

The third step is by collect the data from the real phenomenon in Accounting Department of Brawijaya University. The Author observes directly to the object of her research, and collecting the data. The form of data that collected is in photo form. These photo is taken in Accounting Department environment. The photos is also function as an evidence from the real situation in Accounting Department of Brawijaya University.

4. Interview the students and head of Accounting Department of Brawijaya University.

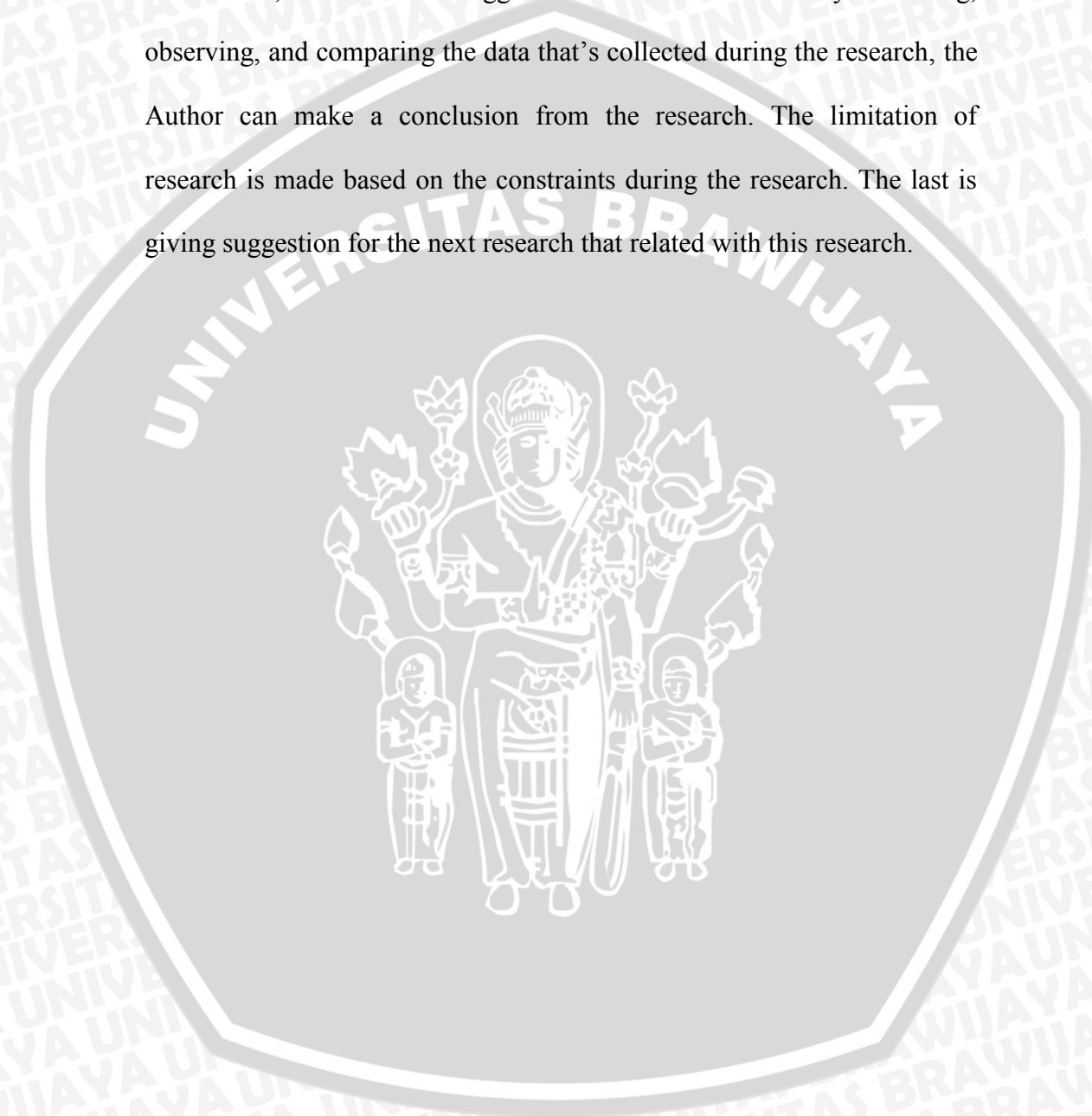
In this step, the Author is interviewing four student from accounting major related to its education activity and facility. Besides, the Author is also interviewing the Head of Accounting Department related to the response of Accounting Department in facing the wider competition between major as the effect of Government Regulation no.5 Year 2011 point 6 section a. The question that the Author

5. Compare and cross check the interview result between accounting academics.

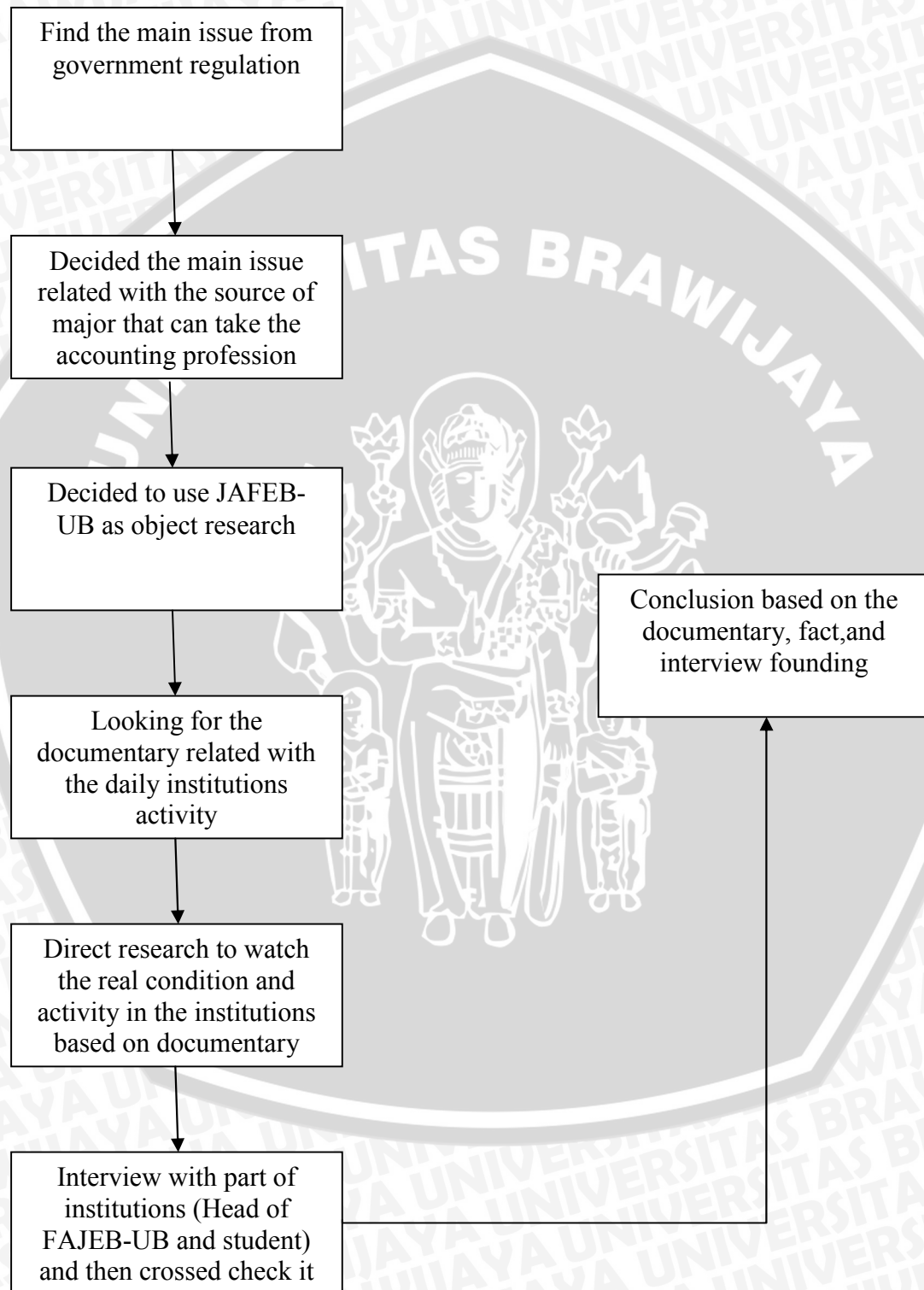
The fifth step is comparing the interview results between the students and the Head of Accounting Department. This step is to make sure that the information given is valid.

6. Makes conclusion, limitation of research, and suggestion for the next research.

The last step in this research is by make the conclusion, limitation of research, and also the suggestion for next research. By collecting, observing, and comparing the data that's collected during the research, the Author can make a conclusion from the research. The limitation of research is made based on the constraints during the research. The last is giving suggestion for the next research that related with this research.



Below is the diagram of the research systematic that the Authors' does in this research :



CHAPTER IV

DISCUSSION and RESULT

This chapter discusses the methods of analysis conducted during the study, the results of the research which is base on the literature theory, and discussion based on the research methodology used in this study.

4.1 Research Information Data

In this research, the Author got the information from the students of Accounting Major of Brawijaya University from various level of class, and also from the lecturers of Accounting Major of Brawijaya University. The main factor of the informant choosen is because they are the doer of any activity that is held in Accounting Major. Besides, the Author is a student in Accounting Major, so that the collecting activity of information can be done maximumly.

The investigative characters of the qualitative research gave an effect to the samples taking in qualitative study which is its' more take an attention on its' quality, not its' quantity (Salim,2006). In this research, the Author uses 5 people (4 student of Accounting Major, 1 lecturer of Accounting Major) as her informant,and this number is enough to get the answers of the Authors' questionts. Moreover, the Authors conclude that the answer that had been gave by the informant is getting saturated. It means that the answers given by the informants is repeated. According to Nasution (1988 in Sugiyono,2008), the amount of sample unit is enough when its' reach the saturated level that the

additional information will not earned. This situations is the basic reason of the information collecting must be stopped by the Authors.

The informant in this research is consist of 5 persons, 2 female informants, and 3 male informants. The description about the informants in this research can be seen bellow :

Table 4.1

General Description About the Research Informant

Respondent	Gender	Status	Organization	Name	Semester
1	M	Student	HMJA	Andy	9th
2	F	Student	I-Cosh	Ovin	7th
3	F	Student	BEM and I-Cosh	Astry	7th
4	M	Student	Excellent	Candra	5th
5	M	Head of Accounting Major	-	Dr.Unti Ludigdo	-

Source : The Primary Data of Authors

The focus of this research are consist of two assessment regarding to the readiness of accounting academics institution, whether from the readiness of academic and also the institution itself.

4.1.1 Assessment of the academic side

From the academics side, there are 6 factor which is affect the lectures activity related to the readiness of student, as the part of accounting major's institution, in facing widest competition as the effect from the government

regulation. For further information, the basic assessment of these factor is the competence which is became the “asset” from students in facing the competition as the effect from the Government Regulation No.5 Year 2011 articles 6 section a.

A They are :

1. The reasons for choosing the accounting major

This factor affects the readiness of students because it's indicate the attraction from student to the accountancy's knowledge since the first time, it is the basic motivation for the students. It means that they are already decided to learn about this knowledge, and they have a willingness to enhance their knowledge and abilities skill in accounting. They also realize the competition that they must be facing, since the economy field is being so important today. When we choose a major to continue our education, it is directly connect with our future. Thus, we can say that it is the basic form of their readiness, whether in learning it as professional, and also in facing the competition in accounting field. According to the research that had been done by Lim Theo,et al (1998), there is a relation between education's system and motivation in order to forming the competence.

2. The campus facility (including the student organization activity)

As an education institutions, one of the responsible that has by the Accounting Department of Brawijaya University is to held a quality education activity. An activity must be conducted with the facility. The facilities given is consist of structure facility and infrastructure facility.

The structure facility is an account of what a [system](#) is made of: a

configuration of items, a collection of inter-related components or services. The infrastructure facility is the set of interconnected structural elements that provide framework supporting an entire structure of development. Since both of the system is related and completing to each other, the existence of these system is important to the educational activity in Accounting Department. The structure facility is related with the education system and also institutions activity, while the infrastructure facility is related with the facility given as the support of the education activity. Through the education activity, it is hoping that the competence of the accounting student will be increase. Thus, the education activity that held in Accounting Department of Brawijaya University which is use KBK as it base, its focused on the technical skill, hard skill, and soft skill enhancement.

3. The lecture comprehension

According to the research that done by Lim Theo, et al (1998), there is a relation between education's system and motivation in order to forming the competence. The lecture comprehension is a result from the education system that had been applied in Accounting Department of Brawijaya University which is formed as well as possible to enhance the competence of the students.

4. The interest of student in taking Accounting Profession Program (PPAk)

The minimum number of Public Accountant is one of the reason from the government to widely open the chance to takes the Accounting Profession education. Since the accounting students is the party who is getting the

accounting knowledge complete from its basic, the competencies level in accounting field is higher compared with the students from other major. The early start in learning accountancy, can be a good benefit for the students of accounting in taking the Accounting Profession Education. By taking the Accounting Profession Education, the students of accounting will be enhance their “value” through the proffessional education.

5. The opinion about the government regulation about Accounting Profession Program (PPAk)

By knowing the students opinion, we can assess, how far is their understanding about the regulation and also their response in anticipate the competition with others. Their response is a rough of their private strategy in facing the competition.

6. The readiness of student to facing competition with other major.

The private assessment from the students about their competencies is very important. It is indicates how far is the students know themself , especially their competency in facing the government regulation.

The ability of graduate student in work field is subjective. However, the community still had an opinion that the quality of a university is depends on the quality of their alumni. As an major in Brawijaya University, the Accounting Department have to responsible with their student, to keep the individual quality as evenly.

According to Widjatmoko in Sillahi (2007), the quality education are having characteristics as stated bellow :

1. The student is having high level of mastery to their learning task as accordance with the purpose and education target which is one of the form is the learning achievement.
2. The education result is appropriate with the students' neccessities of life (learning and earning).
3. The education result is accordance and relevan with the needs of work field.

The Author use this theory as the base of her questions to respondent.

Moreover, according to Kepmendiknas no.045/U/2002, the indicator of the individual ability are consist of :

1. Technical skill

The knowledge about the work field and how they will do it.

2. Organizational skill

The individual ability to active and achieve the goal of the organization itself. Generally, it is indicate as the realibility and responsibility to the community.

3. Human relation skill

The individual ability to interact with other in communication form, cooperation, or understanding to each other as a partner. Knowledge and work experience can be obtained through the education and training.

Since the existence of government's regulation about the public accountant, which is not restrict anyone who wants to follow public accountant profession education by allowing the non-accounting graduate to take it, it is important for the Accounting Department to make sure that their students is fulfill

the ideal criteria of accountant. According to Frisdiantara (2010), the competencies that must have by an accountant in his/her job, are:

1. The understanding of accounting knowledge and its' implementation in the company, which is include the technical competence in the area of Accounting. Such as audit, investigation, finance skill, and general accounting.
2. The competency in information of technology (IT). It is the adaptation ability to follow the development of technology, because of the close relation between the accounting duties and the information of IT's development.
3. Behavior competency such as good communication skill, the ability to make connection with anyone, and also the analytical thinking, continuous learning, initiating action, and attention to detail.

According to IES, to demonstrate competence in a role, a professional accountant must possess the necessary professional, they are :

1. Knowledge,
2. Skills, and
3. Values, ethics, and attitudes.

4.1.2 Assesment of the institution side

One of the control tool by the government to keep the quality of higher education quality in Indonesia is by the give of accreditation to the related education institution. Higher education accreditation is the evaluation of adequacy of program and or institution of higher education, based on criteria, which have been decided to provide quality assurance to the community. To undertake higher

education accreditation, the Government establishes National Accreditation Agency for Higher Education (Badan Akreditasi Nasional Perguruan Tinggi – BAN-PT). BAN-PT is a non-structural, non-profit, and independent agency under the National Education Minister. The main functions of BAN-PT is basically to assist and support the Minister of National Education in assessing the quality of Higher Education, including public and private universities, institutes, colleges, academies, polytechnics, religion-based, and government service higher education institutions.

The accreditation standards, which is include a commitment to undergraduate degree courses to provide an excellent service and the effectiveness of education are consisting of seven standard. The standard, are :

1. Vision, Mission, Goals and Objectives, and Strategies Achievement

In this standard, the relation between vision and mission must be clear. Mission is the realization from the vision of the institution. The implementation of the mission is a reflection of the vision's realization.

2. Governance, leadership, management systems and quality assurance

This standards is the benchmark of excellence of quality governance, leadership, management systems and quality assurance program of study as a single entity as an important key to success in running its primary mission program in the mission implemented which is a reflection of the realization of the vision.

3. Students and graduates

This standard is related with all of the students activity. Started from the student recruitment, education activity, and the output quality of a institution.

4. Human resources

This standard is the benchmark of human resources quality in ensuring reliable and quality implementation of the study program, through the academic program in accordance with the vision, mission, goals, and objectives.

5. Curriculum, learning, and academic atmosphere

This standard is the benchmark of excellence of quality curriculum, learning, and academic atmosphere to ensure the quality of academic programs at the level of implementation of the course.

6. Financing, infrastructure, and information systems

This standard is the reference standard of quality of excellence funding, facilities and infrastructure, and information systems that ensure the implementation of academic quality.

7. Research, service / community service, and cooperation

This standards is the reference of excellence of research quality, service and / or community services, and cooperation which was held and related to the development of quality courses.

4.2. The result of Data Processing

4.2.1. Assesment of the academic side

In this part, the Authors will serve the interview result about the student and head of accounting major's perception related to the education activity in Accounting Department. Based on to the research limitation, the Authors try to collect the opinion from the informant about the sixth's points from the lecture activity, they are :

1. The reasons for choosing the accounting major
2. The campus facility
3. The lecture comprehension
4. The interest of student in taking Accounting Profession Program (PPAk)
5. The opinion about the government regulation about Accounting Profession Program (PPAk)
6. The readiness of student to face competition with other major.

Here, it will be explained about the informants' opinion for each point of the research focus.

1. The reason for choosing accounting major.

Since the chosen of major by the student is very important, the Author needs to know further about the reason of the student in choosing this major. As we know that when we choose a major to continue our education, it is directly connect with our future chosen. Furthermore, the Author is getting various information from the interview activity. There are positive and also negative information related to the research focus.

One of the informant named Ovin, a student of Accounting Major told her opinion about the reasons why she choose Accounting as her major,

“I choose this Accountant majors because choice myself. My Reason is because its prospect insyaallah is required. I chose in Brawijaya because I hear from some source if its Accountant in Brawijaya is nicely”.

Second opinion submitted by Andy, he is express that,

“I chosen accountant majors because instructed from old fellow, its reason because according to he or she this majors have good prospect to the fore it”.

Here in after opinion is submitted by Candra, 5th year – accounting student,

“Firstly I was mishear between “angkutan” (transportation) and “akuntan” (accountant) and finally I always steady humming with that word. Those occurrences frankly had embarasse me in my junior high school. After I was in senior high school, my parent explain to me what actually is the accounting it self. From there my feel interested to take this major. The more I learn about it, the more I love to study this major”.

Reason which had by Astri, the 7th semester of accountant majors student is likely a little different from other informant. Astri choose to take accountant as her majors because she love the calculate activity that she can found in accounting major.

“As I know is an art to record financial event in the company which deals with the number ... em ...I love calculating in analyzing that is way I choose accounting in my program in university ... in addition being in accounting allow me to have a good job in the future”.

From the four informant which is Author met, all of them are expressing that accounting majors have a good prospect for their future. Three people are chosen this majors because their own choice, and the other’s choose this majors because their parents’ choice.

According to a survey that held by *Kompas News Paper* in year 2011 to 680 students of the senior high school (SMA) and vocational high school (SMK) in fifth area surround Jakarta, the economy major (accounting, management, and business) is being the most famous major from the social science that attract the interest of the high school student to continuing their education in the university level. Most of the respondents are confess that they are choosing the major is depend on their passion which is suitable with their ability, and the rest is choosing the major because of the bright prospects of the major itself with their future. Nevertheless, there is a small number of the respondent (about 6% respondent), that choosing the major by the order or the suggestion from their parents.

According to IAI, for each year it is needed about 200.000 people to fulfill the financial field. It means that the needs of market in the graduate of economy and business major is high, unfortunately base on the data that stated by Accounting Department of Lampung University, the output from public and private university is only about 4000 graduates. The data from Accounting Department of Brawijaya University also stated that the time proportion of graduates for their first job more than 6 month is only about 23%.

Obviously, the needs of employee in financial field is highly needed. Moreover, nowadays the transparency of financial activity in every field whether it's in private sector or public sector is very important, and automatically giving a positive impact to the accountant as the one

whose serve the auditing service. By the fact that mentioned before, it is not surprising if both of the respondent having opinion that accounting major is have a good prospect for their future.

2. The campus facility

As an education institutions, one of the responsible that has by the Accounting Department of Brawijaya University is to held a quality education activity as their facility. The facility given are consists of the structure facility and infrasturecture facility. The structure facility is an account of what a [system](#) is made of: a configuration of items, a collection of inter-related components or services. The infrastructure facility is the set of interconnected structural elements that provide framework supporting an entire structure of development. The structure facility is related with the education system, and the infrastructure facility is related with the facility given as the support of the education activity. Through the education activity, it is hoping that the competence of the accounting student will be increase. Thus, the education activity that held in Accounting Department of Brawijaya University which is use KBK as it base, its focused on the technical skill, hard skill,and soft skill enhancement.

At this point, the researcher want to know about the opinion of students concerning the facility that given by Accounting Department of Brawijaya University in supporting the education activity. Include in the case of lecturing facility, the quality service which is given by majors, and also additional activity outside the lecturing (include the student

organization activity) which can improve skilled quality of student itself and readiness to face government regulation no.5 year 2011 about public accountant.

Answering about service and facility given by accountant majors, Candra even also have a notion that

“From facility side, the given facility has in outside by my expectation. Except to chair and its desk. In my argument we ought to obtain better chair and desk, because we are paying minimum Rp 2,500,000 per semester while we only get's chair and desk weared by our predecessor in this majors which is on that moment only paying just hundreds of thousand. Because this desk and chair is facility which we uses every day. But for service still less quickly listen carefully, a more regular delay and refrain from. Student which wish quickly finish its duty become to be obstacle, because of this bad attitude which is must not have by professional institution like accountant majors. The course that given by the accounting major are very good. One of them is Excellent, this program is a direct mandate by our Chief Majors Mr. Unti. This Program is one of the caring of majors to enhance the language skill. In this case the language is represents constraint of global emulation where we will face.”

Andy also gives comments concerning this point,

“Of course in my opinion all of the facilities is already perfect, because I compared it with my high school. As far as I know, the accounting majors perform a kind of training of tax brevet. But Alhamdulillah, I have not follow that program. Because I don't need it yet. I choose AIESEC as my organization activity, because I am from accounting major, so I decided to enter it. The benefit from AIESEC's activity is so many. But the most benefit is now I can be more confident in social relation. I can be more friendly and adaptable in every condition and every people from the whole nation.”

Here in after opinion submitted by Ovin,

“Given facilities is not satisfy yet, but if we taking example from the class room facility, library, wi-fi, and short of it, it is gratify. Still, if we see from the services that related to the direct corresponding with lecturing, instruction, it still lack. As we know

that the facility of e-learning and e-library are still unavailable. As institutionally I thought it is fine, it don't have any problem. I am a chair-lady of I-cosh for period 2009-2010. It is such a great opportunity for me. Since I get so many experience in leading an organization and learn how to take the right decision in every condition. It is a good way for me to cooperate with other people which is having their own individual characteristics."

Opinion from other students, Astry, is,

"The infrastructure facility is not that good, because in my senior high school has better facility. For the service and structural activity, there's no problem I think. Since enter to accounting major, I follow Badan Eksekutif Mahasiswa (BEM) until year 2011. There are so many experience, an exciting experience. Started from helping the victim of natural disaster, teach the orphan, prepare for the student orientation time, and so on. It makes me more mature and wise in facing problem. It has a big influence for my personality and sociality."

From opinion in above we can conclude that facility and service that given by accounting majors is good enough, but remain to be required by completion and repair to improve the quality and freshness of accounting major's student. This matter also supported by statement of Head of Accounting Department, Mr. Unti Ludigdo,

"We will complete related to the existence of practicum lecture, and assistance class. We will evaluate it continuously to increase the ability of student. But don't forget that ability is not limited only technical ability, but also the practical ability, other factors also need to be take attention. Such as ability of moral, communication skill, and others."

In Accounting Department of Brawijaya University, there is a Guidance in Standard Preparation of Academic Quality which is be made in the beginning of the academic year. The existence will be evaluate

minimumly three months before the new academic year is started. And it will be apply during the academic years.

As the Author explanation in chapter II, the university party that in this case will be represented by the Accounting Department of Brawijaya University, is the former of student competence. The important phase of student enhancement competence is must given in the education activity.

The study of technical skill is given by the Accounting Department through the practical and assistance class, and also the internship in a company. The study of hard skill is given through the lecture activity in class. Then, the study of soft skill is given through the student organization activity, and additional course such as Tax Brevet, and English Course (Excellent).

For every ended of the academic year, the board of Accounting Department is value their performance by calculate several point of goals that related with the education activity and the quality of graduates student. It is an routin evaluation in the end of the academic year. Hereby the data from academic year 2010/2011,

Lampiran 1 : Borang Standar Mutu Akademik (00203 06005 01)

TAHUN AJARAN 2010/2011

No	Indikator Mutu	Ukuran	Kode indikator
INDIKATOR MASUKAN			
1	Jumlah Mahasiswa yg diterima PSB & SPMB	140 orang	NM-01
2	Jumlah Mahasiswa yg diterima SPMK/SPKS	110 orang	NM-02
3	Jumlah Mahasiswa yg diterima Kelas Internasional	30 orang	NM-03
4	Rata-rata skor SPMB	> 700	NM-04
INDIKATOR PROSES			
5	Rata-rata Kehadiran Dosen dalam pengajaran	90%	NP-01
6	Ketaatan dosen pada silabus perkuliahan	80%	NP-02
7	Nilai Evaluasi Dosen dalam Proses Belajar Mengajar	Rata-rata 3,5	NP-03
8	Rata-rata lama penyelesaian tugas akhir	4 bulan	NP-04
9	Jumlah riset dan pengabdian masyarakat/Tahun	10 riset & 10 pengabdian masyarakat	NP-05
10	Jumlah publikasi ilmiah/Tahun	16 publikasi	NP-06
INDIKATOR OUPUT			
11	Jumlah lulusan ber-IPK < 3,00	50%	NO-01
12	Rasio Input/Output	80%	NO-02
13	Jumlah Mahasiswa Drop-out	1%	NO-03
14	Proporsi masa tunggu kerja pertama >6 bulan (%)	23%	NO-04
15	Proporsi lulusan bergaji pertama Rp1.000.000 per bulan (%)	47%	NO-05
16	Kepuasan Users atas lulusan	75% puas	NO-06

Malang, 20__

Ketua Jurusan

Source: Accounting Department of Brawijaya University

In the table above, we can see that the graduates student that got GPA less than 3,00 is arround 50%, while the other 50 is got more than 3,00. It assume that 50% of the accounting student is not quite understand with their lecture material. However, the satisfy ussers of graduates is also high, it is about 75%. So it assume that even the graduates with GPA less

than 3,00 still can fulfill their responsibility in achieve the company's goal.

In work field, the graduate is not only good in technical and hard skill, but also in their soft skill. The soft skill ability is a competency that support the comunication, team work, and leadership ability. Soft skill is a non-technical ability which is consists of interpersonals skills and intrapersonal skills. Interpersonals skill are covers the motivation skills, leadership skills, presentation skills, communication skills, relationship buiding, public speaking, and self marketing skills. Intrapersonals skill are covers the time management, stress management, change management, transforming belief, transforming character, creative thinking process, goal setting, life purpose, and accelerated learning techniques (Tarmidi,2010). While Murbini (2007) stated that intrapersonal skill is an understanding that base on the self personality of each person.

In this case, the mastery in hard skill is not enough for the graduates student that will compete in the work world. The more dinamic and complex of the business competition, the more charges in a quality human resource recruitment. The market demand is not only related with the hard skill, but also in the aspects that related with the managerial competence (Frisdiantara,2010).

According to Frisdiantara (2010), a person considered as competent if having several thing in bellow,

- a. Knowledge as the basic in fulfilling their job desk. Generally, the knowledge is depicted with the academic enhancement such as grade point average (GPA).
- b. High quality skill as the principal in practical which is based from the academic ability or experience.
- c. Attitude and awareness as the base in the fulfillment of responsibility that related with the norm and ethics.

Moreover, according to Kepmendiknas no.045/U/2002, the indicator of the individual ability are consist of :

- a. Technical skill

The knowledge about the work field and how they will do it.

- b. Organizational skill

The individual ability to active and achieve the goal of the organization itself. Generally, it is indicate as the realibility and responsibility to the community.

- c. Human relation skill

The individual ability in interacted with other in communication form, cooperation, or understanding to each other as a partner. Knowledge and work experience can be obtained through the education and training.

From the theory and fact in above, we can conclude that the Accounting Department is already giving a good education activity which is already contains the competence standard that student need in increasing their individual value. Both in the technical skill, hard skill, and soft skill.

3. The Lecture Comprehension

Since year 2002 there is a changes in the process of education system in university called Competence Based Curriculum (KBK). The government through the Ministry of Education issued regulation Number 232/U/200 and Number 045/U/2002, which mandates the making of competence based curriculum in university level for each of the major that offered by the university. Based on the government regulation about KBK, the design and setting of the curriculum in university especially in accounting field is directed to the skill forming accordance with the business and economy development.

At this point, the Author wants to know about the efficiency method that is used by lecturer, is it easy to understand by the students or not. And whether it is suitable with KBK system or not.

First opinion hit this point come from Astry,

“Lecturer who teach in Accounting Major is a good lecturer ... They have many experience, and also smart lecturers. But sometimes the lecturer can not teach clearly. Usually in every lecture class, we are must explain about the material by aking presentation. If it is not so, the lecturer usually ask us to do an practice tasks.”

The next opinion is submitted by Andy,

“Alhamdulillah it is easy to understand, but it still not enough for facing the work world. In lecturing we only comprehending the theory from the book and the exercise variation is monotone”.

Ovin submit her opinion as follows,

"So far ,Alhamdulillah,it's easy to understood. Some of the lecturer has different style in lecturing, but still it's back to us in understanding the material that has given. But if you ask me, Alhamdulillah, so far I can follow it. The presentation class is very useful for practice our confident in public speaking."

In KBK system, the student is not only as the object, but also as an subject. They are asked to be more active in class. Nowadays, the lecturer activity mainly will be delivered by the student through the class presentation. The lecturer,in this case, is role as an supervisor that will explain further after the student presentation. Thus, the student can gets not only the knowledge but also the technical skill and soft skill implementation through the presentation class. According to Frisdiantara (2010), the integration of technical skill, soft skill, and hard skill is an indicator of the ability of graduate in compete with other. KBK is an effort to synergize the hard skill and soft skill abilities (Sailah,2008).

From those opinion above, we can conclude that the lecturing method of the lecturer is easy to understand. But there are some matters which have to improved, according to Andy's opinion regarding to the lack of variation in exercise, the lecturer should made the exercise by themselves and it based on the reality cases. However, the method that used by lecturer is good enough because its' already easy to understood by the student and its already proper.

4. The interest of student in taking Accounting Profession Program (PPAk)

The interest of accounting's student in continuing their study to Accountant Profession Program is very important. Notice in the minimum amount of accountant today, it is important to know the interest of

accounting's student it self. As we know that the number of Indonesia's accountant compared with the population is imbalance. Basicly the regulation is made by the government because of these lack. Here's the informant opinion to this point,

Opinion of Candra is,

"I will continue my study to this profession program if my work is clearly at there. Because as we know that in Indonesia is still very flexible. Accounting major graduate is not always work in the accountant field. For example, agriculture majors, technique, now is work in Bank, that kind of matter is become my consideration."

Lovina's thought,

"Yes I will take this profession study but indirectly. I want to work first, after that I'll take this study."

Differ from other, Astry have a notion,

"Yes I will take the profession program because it's suggestion from my parents to continue my study there. So I can be more valuable than others."

From some submitted opinion, most of the informant will take accountant profession program after they're work. Only one of the informant is deciding to continue her study directly to accountant profession program.

The importance of accountant proffesion in economy field should be supported by the large number of accountant as well. In fact, in Indonesia, the number of certified public accountant still can not fulfill for the market needs. For further information, according to Ikatan Publik Indonesia (IPAI) the number of CPA in Indonesia until 31st March 2011

only 926 CPA from total population 237.000.000 inhabitants. While Singapore with its' total population 5 million, they have about 15.120 CPA. For Malaysia, with their total population about 25 million people, they have 2.460 CPA.

5. The opinion about the government regulation about Accounting Profession Program (PPAk)

Upon which is fundamental than this research, it is necessary for Author to know the informant opinion to the existence of governmental regulation about the requirement of study accountant profession program which can be take by any major. This matter like at PP no.5 Year 2011.

According to Ovin, it is not a problem because, when we face the real work environment we must to compet with other major. Following is the opinion from Ovin,

“In fact it is not a problem. Science is not limited, for example, there is a man who learns other majors, but his passion is in accounting. It is a good condition because by these regulation, that man can take program of Ak. It means that the man have earned education about accountant and do not simply just passion. So it's no problem at all.”

Follow by Astry,

“It's good regulation. But government remains to have make furthermore evaluation. So the application is clear. Not only care about the major who can take it, but also about the accountant ethics is also paid attention.”

While Candra have a notion

“This show from Indonesia side, flexible. According to me, it doesn't matter because the governments have considered many aspects. Probably the government goal is to facilitate entire worker to be easier accepted in economic area.”

Andy has other opinion,

“Emm, I thought it will affecting student and the graduate of Bachelor degree in Accountant. Because they have to more struggle to be able to occupy in accounting work position. The government policy is decrease the work field of accounting graduate. If to people who have worked in part of accountant, it can increase their career. To other majors, it become easier to learn accountant and to the fore it also can make capital look for job.”

This matter indicates that according to Accountant major's student, this governmental regulation does not feel concerned. Because in this time the emulation in work without the existence of that regulation has enough tighten. Actually this regulation can give benefits in all side because there will be a transfer of science to equipping in each.

6. The readiness of student to facing competition with other major.

The readiness of student in facing competition is important to be known. Hence, individual opinion from all informants is very needed.

Following is Candra opinion.

“Before condition is force[d to] me, I should force my self. So that when condition is force me to ready, I must be ready”.

Andy has the same opinion, he is sure that himself ready to facing competition between major. As his statement,

“[I] have to [be] ready”.

Ovin notion,

“The competition emerges not because of they takes Ak, its' because the company does not see from the existence or not exist of Ak title but from its science concentration. If they do not take Ak ,they will still be choosed if they are competent. So that, yes I am ready.”

This matter show that student of Accounting major has been ready to facing competition. It's not about when they are taking the profession education. Moreover, they will compete with other major when they are enter the work world. Where the competition is trully started. Same with majors chief of Mr. Unti Ludigdo, he say that,

“Surely our student will be able to face the competition.”

From his statement in above, we can conclude that student of accountant have made provision against regulation of government about education in accountant profession.

4.2.2 Assessment of the institution.

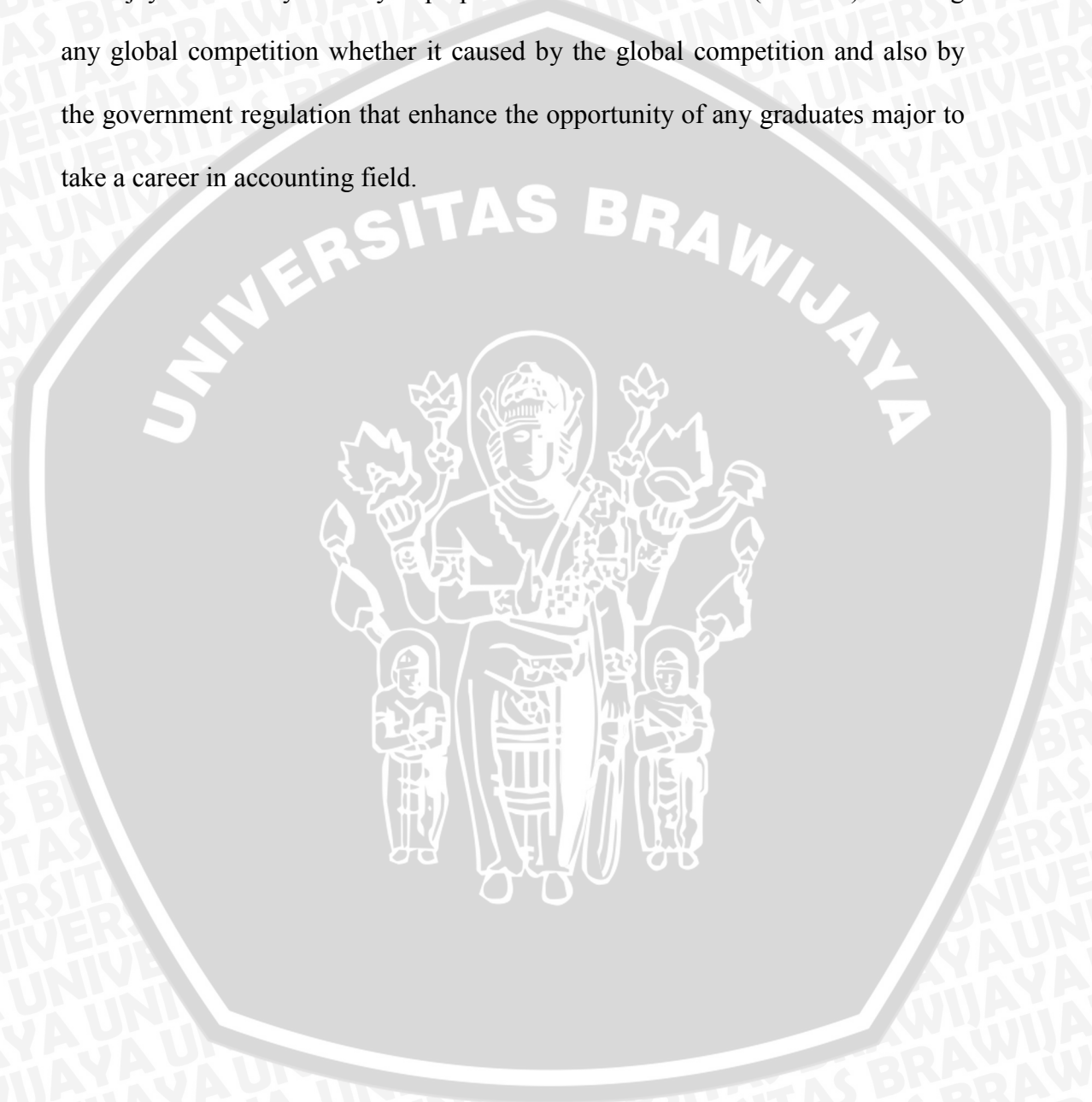
As stated on above, the quality assessment of an education institution in high education level is through the acreditation process by the BAN-PT. According to SK.021/2009, the Accounting Department of Brawijaya University is getting A accreditation. It means that the Accounting Department is success to fulfill the seven criteria that proposed by BAN-PT.

The accreditation standards, which is include a commitment to undergraduate degree courses to provide an excellent service and the effectiveness of education are consisting of seven standard. The standard, are :

1. Vision, Mission, Goals and Objectives, and Strategies Achievement
2. Governance, leadership, management systems and quality assurance
3. Students and graduates
4. Human resources
5. Curriculum, learning, and academic atmosphere

6. Financing, infrastructure, and information systems
7. Research, service / community service, and cooperation

We can assume that as institutions, the Accounting Department of Brawijaya University is ready in prepare their main customers (students) to facing any global competition whether it caused by the global competition and also by the government regulation that enhance the opportunity of any graduates major to take a career in accounting field.



CHAPTER V

CLOSING

5.1 Conclusion

Conclusion in this research is as follows:

1. The existence of government regulation No. 5 Year 2011 About Public Accountant need to be clarified by issued the continual regulation by the government. Therefore, the accounting department in each university could make a better preparation for their student in facing the enhancement of job competition in the future. As Dr.Unti Ludigdo says, that the government have not issuing any regulation related to the major source of accounting profession. Moreover, the Author has already search the newest government regulation related to the accounting profession, so far tha Author still can not find it. Whether it is on the parliamentary part,nor on the Ministry of Finance.
2. The students of Accounting Department need not to worry because of the regulation that mention about the free source of major that can take the accounting profession education, because as we know that in Indonesia the real job competition is coming from all of the major. There is still no specialization on it. Moreover, according to IAI's research, the number of public accountant in Indonesia is still far under the market's need. Therefore, the opportunity is still widely open.

3. The Accounting Department of Brawijaya University is ready to facing the government regulation No. 5 Year 2011 About Public Accountant. Since the Accounting Department is one of the best accounting institutions in university level in Indonesia. Its has the highest accreditation ranking “A” based on the Decree of the National Accreditation Board Decree No: 12/BAN-PT/AK-VII/SI/IV/2004. Moreover, the Accounting Department through the Economy and Business Faculty of Brawijaya University has made several cooperation with big companies, international public accountant, and also foreign universities as the prove of willingnes in giving easiness to their student. From the additional activity, the Accounting Department also open the language improvement class named Excellent, and also open the Tax Brevet Training annually. Facilities that given to the student is also form of the support thta the department give. Such as wi-fi, library, and so on.
4. The good facility education that serve by the Accounting Department of Brawijaya University still can not increase their graduates student interest in taking the Profession Education of Accountant. Since the needed of market is high to the accountant service, it is important for the government to make a regulation regarding with the source major of the taker of accountant profession education.

5.2 Limitation of Research

The limitation of this research are :

1. Informants number

2. The information from Accounting Department is hard to find
3. The student is still lack of self improvisation
4. There is no further regulation related to PP No.5/2011
5. Lack of specific research

5.3 Suggestion

1. The number of informants in this research is still low. Thus, the opinion given is still limited. However, the result has shown redudancy since data collected has been repeated. Nevertheless, the increasing number of informants in the future research will give deeper result of this kind of research.
2. The Accounting Department have to take more attention in the service giving related to the student needs. The improvement in all aspect of the Accounting Department will be giving much positive input to the activity it self.
3. The student have prepare theirsself in facing global competition independently. Not only waiting the movement of Accounting Department, but also make a positive movement for their future and Accounting major.
4. The government should revise and evaluate the rules of public accountant law, especially about the permission and controlling of public accountant by paying attention philosophic aspect and sociologies existence of public accountant profession.

5. The future researcher have to evaluate deeper about the facts that are not explain further by the recent researcher because of the limitation of research.



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APPENDICES

I. The Condition of Accounting Department Environment and Activity

1. The office situation of International Accounting Department



2. The classroom





3. Self Access Center (SAC)





4. The Information Board



5. Student Organization Activity

